

GENERAL FUND FINANCIAL STATUS

End of 2015 Legislative Session

| FINANCIAL STATUS | Current Year | Biennial Budget | | Est for Following Biennium | |
|--|---------------|-----------------|------------------|----------------------------|---------------------|
| | FY2014-15 | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 |
| 1 Beginning Balance | | | | | |
| 2 Beginning Cash Balance | \$673,683,437 | \$331,747,203 | \$236,699,755 | \$262,785,462 | \$241,525,772 |
| 3 Cash Reserve Fund transfer-automatic | (96,721,233) | (74,500,000) | 0 | 0 | 0 |
| 4 Carryover obligations from FY14 | (305,427,164) | 0 | 0 | 0 | 0 |
| 5 LB 656 Lapse FY14 reappropriated funds | 2,911,800 | no estimate | 0 | 0 | 0 |
| 6 Allocation for potential deficits | 0 | (5,000,000) | (5,000,000) | (5,000,000) | (5,000,000) |
| 7 Unobligated Beginning Balance | 274,446,840 | 252,247,203 | 231,699,755 | 257,785,462 | 236,525,772 |
| 8 Estimated Receipts | | | | | |
| 9 Net Receipts (April 2015 NEFAB+Hist Avg) | 4,295,000,000 | 4,430,000,000 | 4,610,000,000 | 4,797,000,000 | 4,955,000,000 |
| 10 General Fund transfers-out (as amended) | (188,350,000) | (217,100,000) | (217,100,000) | (216,300,000) | (216,300,000) |
| 11 General Fund transfers-in (as amended) | in forecast | 47,645,000 | 40,850,000 | 0 | 0 |
| 12 Cash Reserve transfers (current law) | 50,500,000 | 0 | 0 | 0 | 0 |
| 13 LB 662 Cash Reserve Fund transfers | 17,201,112 | 0 | 0 | 0 | 0 |
| 14 Bills Enacted Into Law | 0 | (4,288,579) | (5,408,613) | (6,498,141) | (6,589,141) |
| 15 Bills Passed | 0 | 0 | 0 | 0 | 0 |
| 16 General Fund Net Receipts | 4,174,351,112 | 4,256,256,421 | 4,428,341,387 | 4,574,201,859 | 4,732,110,859 |
| 17 Appropriations | | | | | |
| 18 LB 657 Mainline Budget Bill | 4,105,825,530 | 4,210,183,749 | 4,317,323,890 | 4,495,301,908 | 4,687,492,463 |
| 19 LB 658 Legislator Salaries | 0 | 632,982 | 632,982 | 632,982 | 632,982 |
| 20 LB 659 Constitutional Officers Salaries | 0 | 25,998,454 | 26,139,058 | 26,139,058 | 26,139,058 |
| 21 LB 660 Capital Construction | 0 | 26,382,800 | 22,239,000 | 31,768,333 | 30,966,526 |
| 22 LB 656 Deficits | 8,629,224 | 0 | 0 | 0 | 0 |
| 23 LB 554 State Claims | 2,210,995 | 0 | 0 | 0 | 0 |
| 25 Select File amendments | 385,000 | 990,000 | 930,000 | 930,000 | 930,000 |
| 26 Vetoes-Mainline bills | 0 | 0 | 0 | 0 | 0 |
| 27 Veto overrides-Mainline bills | 0 | 0 | 0 | 0 | 0 |
| 28 Bills Enacted Into Law | 0 | 7,615,884 | 29,990,750 | 35,689,268 | 38,798,743 |
| 29 Bills Passed | 0 | 0 | 0 | 0 | 0 |
| 30 General Fund Appropriations | 4,117,050,749 | 4,271,803,869 | 4,397,255,680 | 4,590,461,549 | 4,784,959,772 |
| 31 Ending Balance | | | | | |
| 32 \$ Ending balance (Financial Status as Shown) | 331,747,203 | 236,699,755 | 262,785,462 | 241,525,772 | 183,676,859 |
| 33 \$ Ending balance (at Minimum Reserve) | -- | -- | 260,442,088 | -- | 278,711,597 |
| 34 Difference = Variance from Minimum Reserve | -- | -- | 2,343,374 | -- | (95,034,738) |
| 35 Biennial Reserve (%) | -- | -- | 3.0% | -- | 2.0% |
| 36 Annual Spending Growth (w/o deficits) | 7.0% | 4.0% | 2.9% | 4.4% | 4.2% |
| 37 Two Year Average Growth | 6.3% | -- | 3.5% | -- | 4.3% |
| 38 Est. Revenue Growth (rate/base adjusted) | 6.6% | 5.0% | 4.3% | 4.1% | 3.8% |

| CASH RESERVE FUND | FY2014-15 | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 |
|---|--------------|--------------|-------------|-------------|--------------|
| Beginning Balance | 719,065,306 | 684,819,968 | 718,515,676 | 718,515,676 | 718,515,676 |
| Transfer amounts above forecasts (line 3) | 96,721,233 | 74,500,000 | 0 | 0 | 0 |
| To/from Gen Fund per current law | (50,500,000) | 0 | 0 | 0 | 0 |
| To Nebr Capital Construction Fund (NCCF) | (57,515,459) | 0 | 0 | 0 | 0 |
| LB 662 To General Fund | (17,201,112) | 0 | 0 | 0 | 0 |
| LB 662 To Republican River Litigation Fund | (5,500,000) | 0 | 0 | 0 | 0 |
| LB 662 To NCCF (Global Ctr Advncd Interprofessional Learning) | 0 | (25,000,000) | 0 | 0 | 0 |
| LB 662 To Oral Health Training and Services Fund (LB584) | 0 | (8,000,000) | 0 | 0 | 0 |
| LB 662 To NCCF (State Capitol HVAC project) | 0 | (7,804,292) | 0 | 0 | (7,160,412) |
| LB 662 To NCCF (State Capitol HVAC project) Future Years | 0 | 0 | 0 | 0 | (13,276,302) |
| Projected Ending Balance | 684,819,968 | 718,515,676 | 718,515,676 | 718,515,676 | 698,078,962 |

BILLS WITH GENERAL FUND IMPACT

(# Indicates bill has both revenue and spending impact * Line Item Veto ** Override)

| Appropriations | FY2014-15 | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 |
|--|-----------|-----------|-------------|-------------------|-------------|
| Enacted | | | | | |
| LB 72 Medicaid reimburse liens, inheritance tax petitions | 0 | (21,258) | (21,258) | (21,258) | (21,258) |
| LB 81 Changes, eligibility for child care assistance | 0 | 678,472 | 814,167 | 814,167 | 814,167 |
| LB 106 Livestock Operation Siting and Expansion Act | 0 | 24,000 | 0 | 0 | 0 |
| LB 199 Provide for stipends for social work students | 0 | 91,622 | 84,700 | 84,700 | 84,700 |
| LB 200 Marketplace Fairness sales tax, Property Tax Credit | 0 | 41,202 | 0 | 0 | 0 |
| LB 243 Create a pilot project, family finding services | 0 | 902,143 | 908,488 | 1,672,742 | 1,672,742 |
| LB 259 Adopt the Personal Property Tax Relief Act | 0 | 36,120 | 19,600,000 | 20,000,000 | 20,800,000 |
| LB 265 Out of home data project, placements, trial home visits | 0 | 263,732 | 259,232 | 259,232 | 259,232 |
| LB 292 Changes, central registry of child protection cases | 0 | 27,272 | 32,751 | 32,751 | 32,751 |
| LB 315 Changes, medicaid recovery audit contractors | 0 | 42,767 | 42,767 | 42,767 | 42,767 |
| LB 317 Repeal Midwest Interstate Passenger Rail Compact | 0 | 0 | 0 | Saving start FY20 | |
| LB 320 Aging & Disability Resource Center Demonstration Project | | 606,865 | 925,094 | 925,094 | 0 |
| # LB 330 Change provisions relating to alcoholic liquor | 0 | 133,956 | 125,445 | 125,445 | 125,445 |
| LB 347 Expand jurisdiction, Inspector General Child Welfare | 0 | 71,000 | 71,000 | 71,000 | 71,000 |
| LB 366 Change personal needs allowance, Medicaid | 0 | 405,224 | 491,076 | 491,076 | 491,076 |
| LB 414 Property tax exemption, fraternal benefit societies | 0 | 0 | 0 | 292,000 | 292,000 |
| LB 469 Study, state plan, carbon dioxide emissions | 0 | 411,750 | 218,472 | 0 | 0 |
| LB 500 Medicaid, multisystemic therapy | 0 | 11,750 | 304,921 | 304,921 | 304,921 |
| LB 504 Changes, presentence reports and examinations | 0 | 129,000 | 129,000 | 129,000 | 129,000 |
| LB 538 Require legislative audits, tax incentive programs | 0 | 127,833 | 91,749 | 91,749 | 91,749 |
| LB 566 Change provisions of the Indian Child Welfare Act | 0 | 65,889 | 71,666 | 71,666 | 71,666 |
| # LB 591 ABLE accounts for disabled, & carryforward losses | 0 | 47,708 | (1,685,000) | (1,761,000) | (1,840,000) |
| LB 598 Inspector General, mentally ill inmates, move parole admin. | | 1,032,555 | 1,114,999 | 1,114,999 | 1,114,999 |
| LB 605 Justice Reinvestment Act | 0 | 1,763,046 | 4,939,695 | 9,476,431 | 12,790,000 |
| LB 663 Increase judges salaries | 0 | 723,236 | 1,471,786 | 1,471,786 | 1,471,786 |
| Appropriations Bills-Enacted | 0 | 7,615,884 | 29,990,750 | 35,689,268 | 38,798,743 |

| Revenues | FY2014-15 | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 |
|--|-----------|-------------|-------------|-------------|-------------|
| Enacted | | | | | |
| LB 156 Credit amounts, Angel Investment Tax Credit Act | 0 | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| LB 175 Livestock Growth Act | 0 | 0 | (500,000) | (750,000) | (750,000) |
| LB 183 Change provisions relating to the Grain Dealer Act | 0 | (8,600) | (8,600) | (8,600) | (8,600) |
| LB 279 Changes, business entity reinstatement | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| # LB 330 Change provisions relating to alcoholic liquor | 0 | (6,720) | 45,580 | 45,580 | 45,580 |
| LB 419 Sales tax exemption, zoos and aquariums | 0 | (727,500) | (1,799,500) | (1,853,500) | (1,909,500) |
| LB 468 Changes, judges retirement | 0 | (660,000) | (660,000) | (1,320,000) | (1,320,000) |
| LB 559 Changes, New Markets Job Growth Investment credits | 0 | (875,559) | (928,093) | (1,011,621) | (1,011,621) |
| LB 581 Clean-burning Motor Fuel Development Act | 0 | (500,000) | 0 | 0 | 0 |
| # LB 591 ABLE accounts for disabled, & carryforward losses | | (529,000) | (563,000) | (605,000) | (640,000) |
| LB 623 MV operators' licenses, persons with lawful status ** | 0 | 13,800 | minimal | minimal | minimal |
| Revenue Bills-Enacted | 0 | (4,288,579) | (5,408,613) | (6,498,141) | (6,589,141) |